

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE;
PREFABRICATED BUILDINGS

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Notes

1. This chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
 - (c) Articles of chapter 71;
 - (d) Parts of general use as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39), or safes of heading 8303;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - (f) Lamps or lighting fittings of chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - (h) Articles of heading 8714;
 - (i) Dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - (k) Articles of chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for magic tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Seats and beds.
3.
 - (a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in chapter 68 or 69.
 - (b) Goods described in heading 9404, entered separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, entered together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:			
9401.10.00	Seats of a kind used for aircraft	Free		45%
9401.20.00	Seats of a kind used for motor vehicles	Free		25%
9401.30.00	Swivel seats with variable height adjustment	Free		45%
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	Free		40%
9401.50.00	Seats of cane, osier, bamboo or similar materials	Free		60%
9401.61.00	Other seats, with wooden frames: Upholstered	Free		40%
9401.69.00	Other	Free		42.5%
9401.71.00	Other seats, with metal frames: Upholstered	Free		45%
9401.79.00	Other	Free		45%
9401.80.00	Other seats	Free		65%
9401.90.00	Parts	Free		60%
9402	Medical, surgical, dental or veterinary furniture (for example operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:			
9402.10.00	Dentists', barbers' or similar chairs and parts thereof	Free		35%
9402.90.00	Other	Free		40%
9403	Other furniture and parts thereof:			
9403.10.00	Metal furniture of a kind used in offices	Free		45%
9403.20.00	Other metal furniture	Free		45%
9403.30.00	Wooden furniture of a kind used in offices	Free		42.5%
9403.40.00	Wooden furniture of a kind used in the kitchen	Free		42.5%
9403.50.00	Wooden furniture of a kind used in the bedroom	Free		42.5%
9403.60.00	Other wooden furniture	Free		42.5%
9403.70.00	Furniture of plastics	Free		65%
9403.80.00	Furniture of other materials, including cane, osier, bamboo or similar materials	Free		60%
9403.90.00	Parts	Free		80%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:			
9404.10.00	Mattress supports	Free		45%
9404.21.00	Mattresses: Of cellular rubber or plastics, whether or not covered	3%	Free (CA,E,IL,J, MX)	40%
9404.29	Of other materials:			
9404.29.10	Of cotton	3%	Free(CA,E,IL, J,MX)	40%
9404.29.90	Other	6%	Free (CA,E,IL,J, MX)	40%
9404.30	Sleeping bags:			
9404.30.40	Containing 20 percent or more by weight of feathers and/or down	4.7%	Free (CA,E,IL,J, MX)	60%
9404.30.80	Other	9%	Free (CA,E,IL,J, MX)	78.5%
9404.90	Other:			
9404.90.10	Pillows, cushions and similar furnishings: Of cotton	5.3%	Free (CA,IL,MX)	40%
9404.90.20	Other	6%	Free (CA,E,IL,J, MX)	40%
9404.90.80	Other: Of cotton, not containing any embroidery, lace, braid, edging, trimming, piping exceeding 6.35 mm or applique work	4.4%	Free (CA,E*,IL,)	25%
9404.90.85	Other: Quilts, eiderdowns, comforters and similar articles	12.8%	Free (CA,E*,IL,J*) 2.4% (MX)	90%
9404.90.95	Other	7.3%	Free (CA,E*,IL, MX)	90%

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XVI
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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:			
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
9405.10.30	Of base metal other than brass	7.6%	Free (C,CA,E,IL,J,MX)	45%
9405.10.50	Other	3.9%	Free (C,CA,E,IL,J,MX)	35%
9405.20	Electric table, desk, bedside or floorstanding lamps:			
9405.20.40	Of base metal:			
	Of brass	3.7%	Free (CA,E,IL,J,MX)	40%
9405.20.60	Other	6%	Free (CA,E,IL,J,MX)	45%
9405.20.80	Other	3.9%	Free (CA,E,IL,J,MX)	35%
9405.30.00	Lighting sets of a kind used for Christmas trees	8%	Free(CA,E,IL,J,MX)	50%
9405.40	Other electric lamps and lighting fittings:			
9405.40.40	Of base metal:			
	Of brass	4.7%	Free (CA,E,IL,J,MX)	45%
9405.40.60	Other	6%	Free (CA,E,IL,J,MX)	45%
9405.40.80	Other	3.9%	Free (CA,E,IL,J,MX)	35%
9405.50	Non-electrical lamps and lighting fittings:			
9405.50.20	Incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline	2.9%	Free (CA,E,IL,J,MX)	45%
	Other:			
9405.50.30	Of brass	5.7%	Free(CA,E,IL,J,MX)	45%
9405.50.40	Other	6%	Free (CA,E,IL,J,MX)	45%
9405.60	Illuminated signs, illuminated nameplates and the like:			
9405.60.30	Of base metal	6%	Free (C,CA,E,IL,J,MX)	45%
9405.60.60	Other	5.3%	Free (C,CA,E,IL,J,MX)	80%
	Parts:			
9405.91	Of glass:			
9405.91.30	Globes and shades	12%	Free (CA,E,IL,J)	70%
			3.7% (MX)	
9405.91.80	Other	4.5%	Free (CA,E,IL,J,MX)	60%
9405.92.00	Of plastics	3.7%	Free (C,CA,E,IL,J,MX)	80%
9405.99	Other:			
9405.99.20	Of brass	3.9%	Free (C,CA,E,IL,J,MX)	45%
9405.99.40	Other	6%	Free (C,CA,E,IL,J,MX)	45%
9406.00	Prefabricated buildings:			
9406.00.40	Of wood	3.1%	Free (CA,E,IL,J,MX)	33 1/3%
9406.00.80	Other	3.5%	Free (CA,E,IL,J,MX)	45%

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 94

Chapter Note Changes:

Add:

Delete:

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
9401.10.40	9401.10.00	Free	Free
9401.10.80	9401.10.00	Free	Free
9401.20.00	9401.20.00	Free	Free
9401.30.40	9401.30.00	Free	Free
9401.30.80	9401.30.00	Free	Free
9401.40.00	9401.40.00	Free	Free
9401.50.00	9401.50.00	Free	Free
9401.61.20	9401.61.00	Free	Free
9401.61.40	9401.61.00	Free	Free
9401.61.60	9401.61.00	Free	Free
9401.69.20	9401.69.00	Free	Free
9401.69.40	9401.69.00	Free	Free
9401.69.60	9401.69.00	Free	Free
9401.69.80	9401.69.00	Free	Free
9401.71.00	9401.71.00	Free	Free
9401.79.00	9401.79.00	Free	Free
9401.80.20	9401.80.00	Free	Free
9401.80.40	9401.80.00	Free	Free
9401.80.60	9401.80.00	Free	Free
9401.90.10	9401.90.00	Free	Free
9401.90.15	9401.90.00	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
9401.90.25	9401.90.00	Free	Free
9401.90.35	9401.90.00	Free	Free
9401.90.40	9401.90.00	Free	Free
9401.90.50	9401.90.00	Free	Free
9402.10.00	9402.10.009	Free	Free
9402.90.00	9402.90.00	Free	Free
9403.10.00	9403.10.00	Free	Free
9403.20.00	9403.20.00	Free	Free
9403.30.40	9403.30.00	Free	Free
9403.30.80	9403.30.00	Free	Free
9403.40.40	9403.40.00	Free	Free
9403.40.60	9403.40.00	Free	Free
9403.40.90	9403.40.00	Free	Free
9403.50.40	9403.50.00	Free	Free
9403.50.60	9403.50.00	Free	Free
9403.50.90	9403.50.00	Free	Free
9403.60.40	9403.60.00	Free	Free
9403.60.80	9403.60.00	Free	Free
9403.70.40	9403.70.00	Free	Free
9403.70.80	9403.70.00	Free	Free
9403.80.30	9403.80.00	Free	Free
9403.80.60	9403.80.00	Free	Free
9403.90.10	9403.90.00	Free	Free
9403.90.25	9403.90.00	Free	Free
9403.90.40	9403.90.00	Free	Free
9403.90.50	9403.90.00	Free	Free
9403.90.60	9403.90.00	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
9403.90.70	9403.90.00	Free	Free
9403.90.80	9403.90.00	Free	Free
9404.10.00	9404.10.00	Free	Free
9404.21.00	9404.21.00	3%	3%
9404.29.10	9404.29.10	3%	3%
9404.29.90	9404.29.90	6%	6%
9404.30.40	9404.30.40	4.7%	4.7%
9404.30.80	9404.30.80	9%	9%
9404.90.10	9404.90.10	5.3%	5.3%
9404.90.20	9404.90.20	6%	6%
9404.90.80	9404.90.80	4.4%	4.4%
9404.90.85	9404.90.85	12.8%	12.8%
9404.90.95	9404.90.95	7.3%	7.3%
9405.10.40	9405.10.50	3.9%	3.9%
9405.10.60	9405.10.30	7.6%	7.6%
9405.10.80	9405.10.50	3.9%	3.9%
9405.20.40	9405.20.40	3.7%	3.7%
9405.20.60	9405.20.60	6%	6%
9405.20.80	9405.20.80	3.9%	3.9%
9405.40.40	9405.40.40	4.7%	4.7%
9405.40.60	9405.40.60	6%	6%
9405.40.80	9405.40.80	3.9%	3.9%
9405.50.20	9405.50.20	2.9%	2.9%
9405.50.30	9405.50.30	5.7%	5.7%
9405.50.40	9405.50.40	6%	6%
9405.60.20	9405.60.30	5.7%	6%
9405.60.40	9405.60.30	6%	6%

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
9405.60.60	9405.60.60	5.3%	5.3%
9405.91.10	9405.91.30	12%	12%
9405.91.30	9405.91.30	12%	12%
9405.91.40	9405.91.80	7.5%	4.5%
9405.91.60	9405.91.80	4.5%	4.5%
9405.92.00	9405.92.00	3.7%	3.7%
9405.99.20	9405.99.20	3.9%	3.9%
9405.99.40	9405.99.40	6%	6%
9406.00.40	9406.00.40	2.6%	2.6%
9406.00.80	9406.00.80	2.9%	2.9%